

FUNDING OF SCHOOLS

2004/2005

SCHOOL YEAR

MANITOBA EDUCATION, CITIZENSHIP
AND YOUTH
Schools' Finance Branch
511 - 1181 Portage Avenue
Winnipeg, Manitoba R3G 0T3



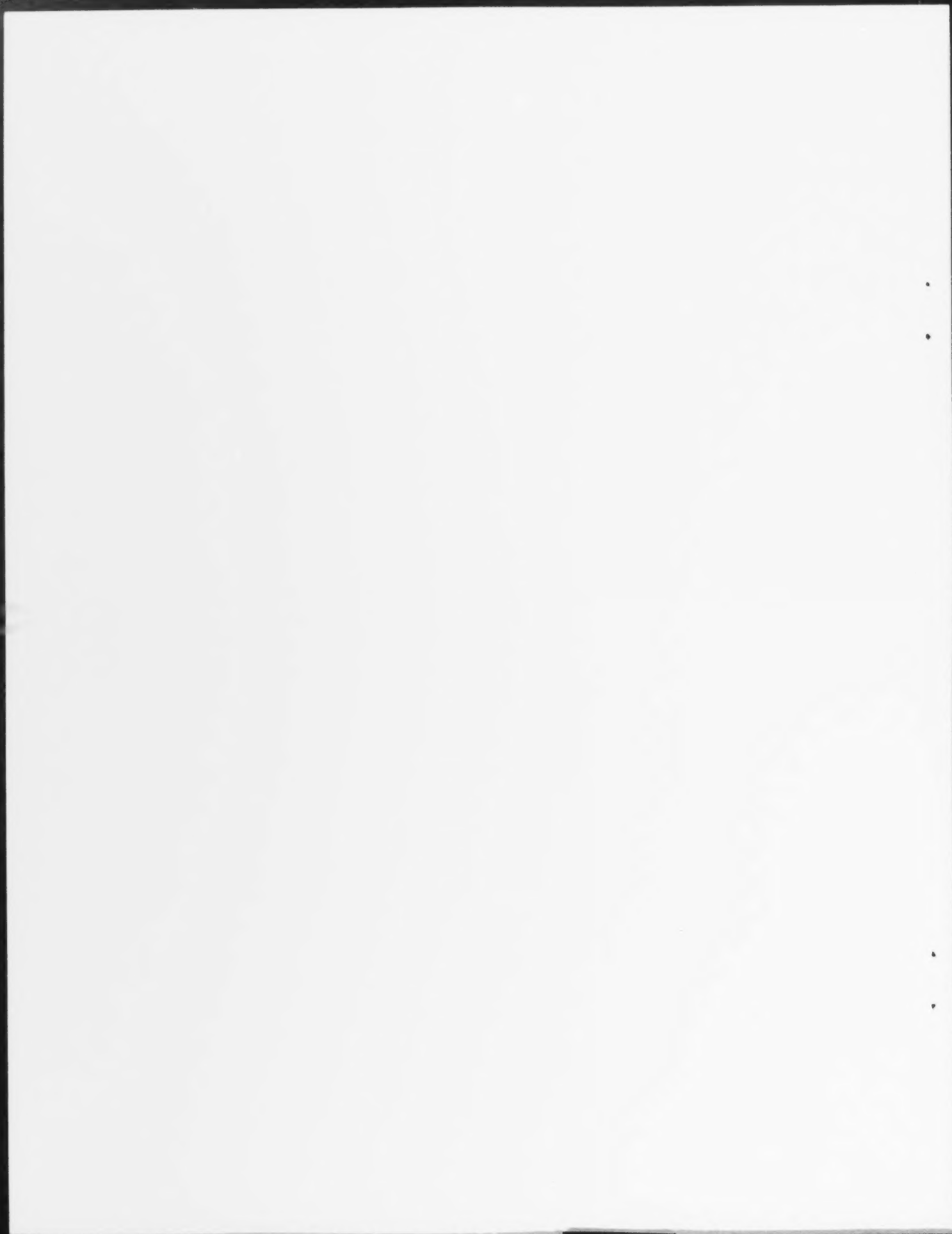


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INTRODUCTION

The Funding of Schools Program (FSP) is established by the provincial government in The Public Schools Act and in related regulations. The Program comprises operating and capital support for public school divisions and districts in Manitoba and is administered by the Schools' Finance Branch and the Public Schools Finance Board.

All grants calculated using eligible enrolment continue to be based on the previous year's eligible enrolment (September 30, 2003). Grants requiring separate enrolment counts will be based on the current year's eligible enrolment (September 30, 2004).

This brief summary is intended to be an easy-to-read reference guide describing funding for the 2004/2005 school year. In cases of dispute, *The Public Schools Act* and Manitoba Regulations remain the legal references. If additional or more complete information is required the reader should refer to the legal documents.

HIGHLIGHTS

2004/2005 Funding of Schools Program

- Instructional Support has increased from \$1,785 to \$1,820 per eligible pupil.
- The calculation of Counselling and Guidance Support has been expanded to include pupils in kindergarten to Grade 4 at a rate of \$20 per eligible pupil. Pupils in grades 5 to Senior 4 continue to be funded at a rate of \$82 per eligible pupil.
- Library Services Support has been increased from \$90 to \$92 per eligible pupil.
- Professional Development Support has been increased to \$35 per eligible pupil to recognize additional professional development requirements related to Technology as a Foundation Skill (TFS) - A Model for Implementation, for kindergarten to grade 8 pupils. In addition, a further \$100,000 will be available as targeted funding for professional development related to senior years technology education.
- Flexible Base Support has been discontinued.
- Aboriginal Academic Achievement Grant has been maintained at the 2003/2004 level and an additional \$400,000 will be provided for projects that improve Aboriginal education through increasing parental involvement.
- English as a Second Language and Programme d'accueil rates have been increased from \$700 to \$725 per eligible pupil.
- Students at Risk Support socio-economic indicators have been updated to reflect the 2001 census data for low income, and the incidence of migrancy for the 2001/2002 school year. The table rates reflecting the socio-economic indicators have been revised, and the minimum grant per school division has increased from \$15,000 to \$40,000. Students at Risk Innovations funding has been discontinued as a separate grant and associated funding is redirected into Students at Risk formula support.
- Early Literacy Intervention has been increased by \$500,000 from \$5.7 million to \$6.2 million.
- Equalization Support continues to be provided through two parts. The first part is based on 50% of unsupported previous year expenditures and a maximum assessment per pupil now set at \$191,050. The second part (Additional Equalization) provides funding to specifically assist school divisions or districts that have both lower than average per pupil assessment and higher than average tax effort. For 2004/2005, the support percentage has been increased from 40% to 45% and the threshold mill rate has been increased from 22.0 mills to 23.0 mills.
- The Amalgamated School Division Guarantee has been maintained for the 2004/2005 school year at the amount calculated in 2003/2004.

- Funding for students under age 19 who attend Adult Learning Centres has been transferred to the Adult Learning and Literacy Division of the Department of Education, Citizenship and Youth.
- A new \$600,000 capital grant, Vocational Equipment Upgrade Support, has been introduced to support equipment and facility upgrades for Senior Years Technology education. This is part of a funding initiative to meet the increasing need for higher-skilled workers in technological, business and trade occupations.

BASE SUPPORT

1. Instructional Support

Instructional Support is \$1,820 per eligible pupil at September 30, 2003.

2. Sparsity Support

Sparsity Support is provided in recognition of the higher costs associated with sparsely populated rural and northern school divisions.

Support is provided to school divisions with a dispersion factor less than 10.

Dispersion Factor = A/B , where:

A = the eligible enrolment at September 30, 2003

B = the area of the school division (in square kilometres)

For school divisions with dispersion factor less than 10, support is calculated for schools that:

- (a) are in rural areas or cities and towns with less than 10,000 residents (based on 2001 Census data), and
- (b) have less than an average of 50 pupils per grade, based on September 30, 2003 eligible enrolment.

Support is the sum of:

$[(50-C) \times \$11] \times D$ for each eligible school, where:

C = the average number of pupils per grade in the school (on September 30, 2003)

D = the eligible enrolment of the school (on September 30, 2003)

For additional information, please contact Mary-Anne Whitten, Program Analysis and Development, Schools' Finance Branch at 945-3511 (e-mail: mwhitten@gov.mb.ca).

3. Curricular Materials

\$50 per eligible pupil at September 30, 2003, \$30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the \$30 per pupil remains as a credit at the Bureau.

For additional information, please contact Wayne Lavalley, Program Accountant, Schools' Finance Branch, at 945-6132 (e-mail: walavalley@gov.mb.ca).

4. Information Technology

\$40 per eligible pupil at September 30, 2003.

5. Library Services

The lesser of:

- (a) \$92 per eligible pupil at September 30, 2003, or
- (b) allowable expenditures as reported under Library/Media Centre (Program 620) on the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements.

6. Level I Special Needs

The lesser of:

- (a) \$265 per eligible pupil at September 30, 2003, or
- (b) allowable expenditures as reported under Exceptional (Function 200) on the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements. Revenues deducted in the calculation of allowable expenditures for Level I Special Needs include support for Special Needs Coordinators/Clinicians and Level II and III pupils as well as any other revenues related to Function 200.

7. Counselling and Guidance

The lesser of:

- (a) \$20 per eligible pupil in kindergarten to Grade 4 at September 30, 2003, plus
\$82 per eligible pupil in Grades 5 to Senior 4 at September 30, 2003, or
- (b) allowable expenditures as reported under Counselling and Guidance (Program 640) on the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements.

8. Professional Development

The lesser of:

- (a) The sum of \$35 per eligible pupil at September 30, 2003, plus
targeted funding for professional development related to Senior Years Technology Education (total provincial funding of \$100,000), or

- (b) allowable expenditures as reported under Professional and Staff Development (Program 630) on the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements.

9. Occupancy

Occupancy support is the lesser of (a) and (b) where:

$$(a) \text{ Maximum Support} = \text{School Building Factor} \times \$82,500,000$$

where:

School Building Factor = $(A/B + C/D)/2$, where:

A = sum of ages of active school buildings in the division as at June 30, 2003

B = sum of ages of active school buildings in the province as at June 30, 2003

C = sum of areas of active school buildings in the division as at June 30, 2003
(including space leased for school purposes)

D = sum of areas of active school buildings in the province as at June 30, 2003
(including space leased for school purposes)

Maximum Support is calculated using a school building factor rounded to five decimal places.

- (b) Expenditures = 68% of (E + F), where:

E = 2003/2004 allowable expenditures

F = G - H, provided G is greater than H, where:

G = the average of 2001/2002 and 2002/2003 total Function 800 expenditures

H = the total 2003/2004 Function 800 expenditures

E refers to allowable expenditures as reported under Operations and Maintenance (Function 800) on the Calculation of Allowable Expenditures Schedule in the 2003/2004 financial statements.

CATEGORICAL SUPPORT

1. Transportation

For purposes of calculating transportation support, a transported pupil is defined briefly as a pupil who is being transported by the school division, is included in eligible enrolment and lives further than 1.6 kilometres from his/her designated school. Pupils not eligible for

transportation support include pupils attending adult learning centres, home school pupils, pupils 21 years of age or older at December 31st and pupils who have completed a high school diploma.

In accordance with *The Public Schools Act* and regulations (as amended), divisions may transport pupils in cities, towns and villages, but are not obligated to do so with the exception of special class/physically handicapped and wheelchair pupils who require a specially equipped vehicle.

Funding provided under this section can be used in support of both operating and vehicle costs. See Appendix D, Transportation Rates, for further information. The *Public Schools Enrolment Reporting* booklet (available on the Internet at http://www.edu.gov.mb.ca/ks4/finance/enrolment_reporting/index.html) provides details with respect to eligibility for transportation support.

Support is the total of:

(a) Urban: \$255 per transported pupil at September 30, 2004 for

- pupils¹ enrolled in Kindergarten to Grade 6 who reside in a city, town or village,
- pupils¹ enrolled in Grades 7 to Senior 4 who reside more than 1.6 kilometres from a public transit stop and from his/her designated school, and
- pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is in the same city, town or village as the home division.

(b) Rural: \$375 per transported pupil at September 30, 2004 for

- pupils¹ enrolled in Kindergarten to Senior 4 who do not reside in a city, town or village,
- pupils enrolled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and

(c) Special Class/Physically Handicapped: \$460 per transported pupil¹ at September 30, 2004 who is unable to walk safely to school and

- is a Level II or Level III pupil, or
- has a learning disability, or
- has a physical handicap.

(d) DSFM: \$375 per transported pupil at September 30, 2004 for those pupils who must cross divisional boundaries to reach school.

¹ Includes Independent school pupils transported by the school division under a shared services agreement.

(e) Special:

- \$2,675 per wheelchair pupil requiring transportation on a specially equipped school bus or vehicle used to transport disabled passengers under the authority of the Taxicab Board. Included are vehicles that meet the CSA-D409 (Motor Vehicles for the Transportation of Persons with Physical Disabilities) standard and a modified version of CSA-D409.

Please note that vans with a lift or ramp and a 4-point wheelchair tie-down system that do not meet CSA-D409 or modified CSA-D409 standards are not eligible.

Support is determined based on the number of pupils enrolled on September 30, 2004 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

- \$5 per eligible pupil at September 30, 2003.

- (f) Loaded Kilometre Support: is calculated for each day in the 2004/2005 school year that a bus route, approved as of September 30, 2004, operates. The rate per loaded kilometre is based on the following dispersion factors:

greater than or equal to 1.8	\$0.45
less than 1.8 and greater than 0.28	\$0.55
less than or equal to 0.28	\$0.65

The dispersion factor is A/B

A = the eligible enrolment at September 30, 2003

B = the area of the school division (in square kilometres)

- (g) Loaded Kilometre Support: \$0.11 per loaded kilometre in the 2004/2005 school year for approved rural routes only for each day the bus route operates.
- (h) Bus Grant: \$2,800 per bus on approved rural routes at September 30, 2004 school year.

For additional information, regarding transportation funding, please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645 (e-mail: dianderson@gov.mb.ca).

For information regarding school bus operations, including preventative maintenance, driver and ridership training, and school bus specifications, please contact Chuck Beaudry, Senior Field Officer, Pupil Transportation Unit, at 945-6898 (e-mail: chbeaudry@gov.mb.ca).

2. Board and Room

The lesser of:

- (a) \$480 per pupil for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one-way distance from the pupil's residence to the school attended is 80 kilometres or more, or
- (b) the actual cost of board and room, transportation and sundry living expenses.

In (a) support is determined based on the number of pupils enrolled on September 30, 2004 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding. Pupils claimed for board and room support cannot be claimed for transportation support.

For additional information, please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645 (e-mail: dianderson@gov.mb.ca).

3. Special Needs

The total of:

- (a) Coordinator/Clinician support based on the lesser of maximum support or 2004/2005 allowable expenditures for salaries, allowances and benefits, professional service fees, and travel and meetings for qualified clinicians and up to one qualified special needs coordinator.

Support is calculated as:

$$(A + B) \times C$$

where:

A = \$70 for divisions south of the 53rd parallel and \$95 for Frontier School Division and divisions/districts north of the 53rd parallel

B = sparsity rate (5 pupils per square km – C/D) x \$5, where:

C = eligible enrolment at September 30, 2003

D = the area of the school division (in square kilometres)

- (b) Level II support based on \$8,780 for each specific pupil who is severely multi-handicapped, psychotic, moderately to severely autistic (Autism Spectrum Disorder), deaf/hard of hearing, visually impaired, or very severely emotionally/behaviourally disordered, and
- (c) Level III support based on \$19,530 for each specific pupil who is profoundly multi-handicapped, profoundly autistic (Autism Spectrum Disorder), profoundly deaf, profoundly emotionally/behaviourally disordered, or blind.

In (b) and (c) support is determined based on the number of pupils enrolled on September 30, 2004 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

Information regarding Special Education is available at <http://www.edu.gov.mb.ca/ks4/specedu/index.html>. For additional program information, please contact Marilyn Taylor at 945-7921 (e-mail: mtaylor@gov.mb.ca) or Tim Thorne at 945-1732 (e-mail: tthorne@gov.mb.ca), School Support Unit, Program and Student Services Branch.

4. Senior Years Technology Education

Based on 2004/2005 data, the total of:

- (a) \$165 per pupil per Category I unit credit,
- (b) \$55 per pupil per Category II unit credit, and
- (c) \$5,500 per approved Senior Years Technology Education program (Vocational/Business and Marketing).

Information regarding Senior Years Technology Education is available at <http://www.edu.gov.mb.ca/ks4/policy/teched/index.html>

For additional program information, please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch at phone 945-7947 (e-mail: kenimchuk@gov.mb.ca).

5. English as a Second Language

Support is calculated as \$725 per eligible F.T.E. pupil receiving English as a Second Language (ESL) instruction on September 30, 2004.

To receive ESL funding, eligible pupils must be receiving no less than 25% of instruction time in English as a second language instruction. Funding is provided for:

- two years or less at the elementary level, plus up to one year at the Kindergarten level, or
- three years at the secondary level, or
- no more than 2 years for pupils receiving ESL instruction for the first time at the Grade 8 level.

Further information regarding English as a Second Language is available at: <http://www.edu.gov.mb.ca/ks4/cur/diversity/esl/>. For additional program information, please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879 (e-mail: ttavares@gov.mb.ca).

6. **Aboriginal Academic Achievement**

The Aboriginal Academic Achievement Grant replaces the former English Language Enrichment for Native Students (ELENS) Grant. Funding is provided to assist school divisions/districts with current programming or the implementation of new programs that target academic success for Aboriginal students.

For 2004/2005, funding is set at the amount provided in the 2003/2004 school year. In addition, \$400,000 in special project funding has been added to provide targeted funding for projects to improve aboriginal education through increasing parental involvement.

To be eligible for funding, divisions are required to submit a plan for the 2004/2005 school year and a report on progress toward identified 2003/2004 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 29, 2004.

Further information regarding Aboriginal Academic Achievement is available at <http://www.edu.gov.mb.ca/ks4/sdds/index.html>. For additional program information, please contact Norbert Mercredi, Consultant at 945-6830 (e-mail: nmercredi@gov.mb.ca) or Joanna Blais, School Support Unit Coordinator at 945-7922 (e-mail: jblais@gov.mb.ca), Program and Student Services Branch.

7. **Heritage Language**

Based on September 30, 2004 enrolment, the total of:

(b) **Bilingual**

38% to 50% of time (K to Senior 4) - F.T.E. pupils x \$225
Less than 38% (Grades 1 to Senior 4) - F.T.E. pupils x \$90

Kindergarten pupils receiving less than 38% are not eligible for funding.

(c) **Enhanced courses**

Grades 7 to Senior 4

- F.T.E. pupils x \$90 x number of
courses

Enhanced Heritage Language programming is for pupils who were formerly enrolled in Bilingual programming in Kindergarten to Grade 6.

(d) **Language of Study**

Grades 1 to 3

- F.T.E. pupils x \$45

Grades 4 to Senior 4

- F.T.E. pupils x \$90

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language program for at least 120 minutes in a six-day cycle.

Further information regarding Heritage Languages is available at: <http://www.edu.gov.mb.ca/ks4/cur/languages/index.html>. For additional program information, please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879 (e-mail: ttavares@gov.mb.ca).

8. French Language Programs/Instruction

Funding is provided to facilitate the continued implementation of French-language education programming in Manitoba. Grants are calculated on the basis of September 30, 2004 enrolment and other related data. Please refer to the document entitled *Grants for French-language education (Français, French Immersion and Basic French) September 2004* (available at: <http://www.edu.gov.mb.ca/ks4/finance/schfund/frgrants.html> in the summer of 2004) for complete details regarding the policies, program requirements and calculations for these grants

Support is the sum of funding for Français, Immersion, Exposure and Basic, where:

Français – French as a first language (FL1) And Immersion – French as a second language (FL2-I)	
K to 8	S1 to S4
\$225 x F.T.E.	\$42.20 per pupil
F.T.E. is the percentage of time taught in French divided by 75% (to a maximum result of 1.25 F.T.E.) multiplied by the number of pupils.	For each credit course taught in French, the number of pupils in the course is multiplied by \$42.20.

Early Start French and Basic French (FL2-B)				
Early Start French	Basic French			
K to 3	4 to 6		7 to 8	
\$45 x F.T.E. where the % of time taught in French is not more than 13.3%	\$90 x F.T.E. where the % of time taught in French is greater than or equal to 10.0% to a maximum of 13.3%	\$45 x F.T.E. where the % of time taught in French is less than 10.0%	\$90 x F.T.E. where the % of time taught in French is greater than or equal to 10.6% to a maximum of 13.3%	\$45 x F.T.E. where the % of time taught in French is less than 10.6%
	S1 to S4			
	\$90 x F.T.E. where the % of time taught in French is greater than or equal to 11.0% to a maximum of 13.3%		\$45 x F.T.E. where the % of time taught in French is less than 11.0%	
F.T.E. is the percentage of time taught in French multiplied by the number of pupils.				

For additional program information, please contact Marcel Bilodeau, Direction des services de soutien en éducation (Educational Support Services) at 945-6918 (e-mail: <mailto:mbilodeau@gov.mb.ca>).

9. Students At Risk

Support is the greater of A or B, where:

A = \$40,000

B = the sum of \$20 multiplied by eligible enrolment at September 30, 2003 plus September 30, 2003 eligible enrolment for each school multiplied by a rate per pupil corresponding to the socio-economic indicator in the table

The socio-economic indicator is calculated as:

$$(.75 \times C) + (.25 \times D)$$

where:

C = the percentage of low income families with school-aged children in the school catchment area (based on 2001 Census data)

D = the incidence of school migrancy (2001/2002 school year)

For schools drawing enrolment from feeder schools, the migrancy factor is based on the school itself while the low income factor is based on feeder school data weighted according to the percentage of enrolment drawn from those schools. Weighting of the low-income factor is based on September 30, 2001 enrolment.

For additional information, please contact Randy Stankewich, Program Analysis and Development, Schools' Finance Branch, at 945-5073 (e-mail: rstankewich@gov.mb.ca).

Further information regarding Students at Risk is available at <http://www.edu.gov.mb.ca/ks4/sdds/index.html>. For additional program information, please contact Joanna Blais, Coordinator, School Support Unit, Program and Student Services Branch, at 945-7922 (e-mail: jblais@gov.mb.ca).

Per Pupil Rates Corresponding to Socio-economic Indicators

% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE
0%	\$0		41%	\$263		72%	\$1,113
1%-2%	\$1		42%	\$283		73%	\$1,143
3%-4%	\$2		43%	\$303		74%	\$1,173
5%-6%	\$3		44%	\$323		75%	\$1,203
7%-8%	\$4		45%	\$343		76%	\$1,233
9%-10%	\$5		46%	\$363		77%	\$1,263
11%-12%	\$6		47%	\$383		78%	\$1,293
13%-14%	\$7		48%	\$403		79%	\$1,323
15%-16%	\$8		49%	\$423		80%	\$1,353
17%-18%	\$9		50%	\$453		81%	\$1,383
19%-20%	\$10		51%	\$483		82%	\$1,413
21%	\$17		52%	\$513		83%	\$1,443
22%	\$24		53%	\$543		84%	\$1,473
23%	\$31		54%	\$573		85%	\$1,503
24%	\$38		55%	\$603		86%	\$1,533
25%	\$45		56%	\$633		87%	\$1,563
26%	\$52		57%	\$663		88%	\$1,593
27%	\$59		58%	\$693		89%	\$1,623
28%	\$66		59%	\$723		90%	\$1,653
29%	\$73		60%	\$753		91%	\$1,683
30%	\$88		61%	\$783		92%	\$1,713
31%	\$103		62%	\$813		93%	\$1,743
32%	\$118		63%	\$843		94%	\$1,773
33%	\$133		64%	\$873		95%	\$1,803
34%	\$148		65%	\$903		96%	\$1,833
35%	\$163		66%	\$933		97%	\$1,863
36%	\$178		67%	\$963		98%	\$1,893
37%	\$193		68%	\$993		99%	\$1,923
38%	\$208		69%	\$1,023		100%	\$1,953
39%	\$223		70%	\$1,053			
40%	\$243		71%	\$1,083			

10. Small Schools

Small Schools support is calculated for eligible schools in rural school divisions and schools in rural parts of the D.S.F.M. Support is calculated as the lesser of the cost of small schools programming or the total of (a), (b), and (c), provided that the F.T.E. enrolment of those grades that qualify for support is greater than 15% of the school's total enrolment.

(a) If F.T.E. pupils per elementary grade are:

less than 15	\$20 per elementary pupil;
15 or more but less than 18	\$10 per elementary pupil;
18 or more but less than 21	\$5 per elementary pupil.

(b) If F.T.E. pupils per secondary grade are:

less than 50	\$70 per secondary pupil;
50 or more but less than 53	\$35 per secondary pupil;
53 or more but less than 56	\$17.50 per secondary pupil.

(c) If the school qualifies for support under (a) or (b), an amount of \$3,300.

For the purpose of Small Schools support, F.T.E. enrolment is total enrolment at September 30, 2003 excluding Nursery pupils, 50% Kindergarten pupils and, for adults, the percentage of time not eligible for funding.

In the case of a new school, F.T.E. enrolment at September 30, 2004 is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

For information regarding the criteria used to designate a facility as a 'school', please contact David Yeo, Director, Education Administration Services, at 945-8664 (e-mail: dyeo@gov.mb.ca).

11. Enrolment Change Support

Support is the greater of (a) and (b):

(a) For school divisions/districts with a decrease in eligible enrolment from September September 30, 2002 to September 30, 2003, support is:

$$(A - B) \times \$1,820$$

- (b) For school divisions/districts with an increase in eligible enrolment from September 30, 2003 to September 30, 2004, support is:

$$(C - B) \times (D \div B)$$

where:

- A = Eligible enrolment at September 30, 2002
B = Eligible enrolment at September 30, 2003
C = Eligible enrolment at September 30, 2004
D = 2004/2005 Base Support (excluding Occupancy)

For additional information, please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483 (e-mail mmirecki@gov.mb.ca).

12. Northern Allowance

For Frontier School Division and school divisions/districts that lie north of the 53rd parallel, \$550 per eligible pupil at September 30, 2003.

For additional information, please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483 (e-mail: mmirecki@gov.mb.ca).

13. Early Behaviour Intervention

Funding is provided to assist school divisions with the development and implementation of effective and research-based programming that provides for a continuum of services and supports for students experiencing learning difficulties due to behavioural problems.

Funding is calculated as \$22 per eligible pupil in Kindergarten to Grade 6 at September 30, 2003. To be eligible for funding, divisions are required submit a plan for the 2004/2005 school year and a report on progress toward identified 2003/2004 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 29, 2004.

Further information regarding Early Behaviour Intervention is available at <http://www.edu.gov.mb.ca/ks4/specedu/categorical.html>. For additional information, please contact Allan Hawkins, Consultant, School Support Unit, Program and Student Services Branch, at 945-2757 (e-mail: ahawkins@gov.mb.ca).

14. Early Childhood Development Initiative

The Early Childhood Development (ECD) Initiative is provided to assist school divisions/districts in their efforts to provide intersectoral services for pre-schoolers (birth to age 5) to increase readiness for school. ECD is designed to support school divisions/districts in responding to their local needs and priorities and to provide programs in partnership with parents, the community, and Healthy Child Manitoba, that facilitate pre-

schoolers' readiness to learn prior to school entry. **The ECD Initiative may not be used to fund nursery school or day care programs.**

Support is calculated based on the greater of \$110 per eligible kindergarten pupil at September 30, 2003 or \$5,000 per division/district.

To be eligible for funding, divisions are required to submit a plan for the 2004/2005 school year and a report on progress toward identified 2003/2004 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 29, 2004.

Further information regarding the Early Childhood Development Initiative is available at <http://www.edu.gov.mb.ca/ks4/sdds/index.html>. For additional program information, please contact Marilyn Robinson, Consultant, School Support Unit, Program and Student Services Branch, at 945-6875 (e-mail: marobinson@gov.mb.ca).

15. Early Identification

Early Identification support is to assist school divisions in providing appropriate educational programming to children with special needs upon their entrance into school and throughout the years of Kindergarten to Grade 4. Funding is set at the amount provided in 2003/2004.

16. Early Literacy Intervention

Funding is to assist divisions to implement early literacy intervention programs (e.g., Reading Recovery™) that have clearly demonstrated success in increasing the literacy proficiency of the lowest achieving pupils in Grade 1.

\$6.2 million of funding is available to support the current levels of implementation of Early Literacy Intervention Programs and expansion of these programs. Funding also may be used for new programs that have the potential to demonstrate success in increasing the literacy proficiency of Grade 1 students.

To be eligible for funding, divisions are required to submit a plan for the 2004/2005 school year and a report on progress toward identified 2003/2004 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 29, 2004.

Further information regarding the Early Literacy Intervention Initiative is available at <http://www.edu.gov.mb.ca/ks4/sdds/index.html>. For additional program information, please contact Irene Huggins, Consultant, School Support Unit, Program and Student Services Branch, at 945-4687 (e-mail: ihuggins@gov.mb.ca).

17. Early Numeracy

Funding is provided to assist divisions with the design and implementation of early numeracy programming that will increase the mathematical proficiency of all Kindergarten

to Grade 4 students, with an emphasis on low-achieving students in early years. Funding is calculated as \$15 per eligible pupil in Kindergarten to Grade 4 at September 30, 2003.

To be eligible for funding, divisions are required to submit a plan for the 2004/2005 school year and a report on progress toward identified 2003/2004 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 29, 2004.

For additional program information, please contact Anne Longston, Director, Program Development Branch, at 945-0926 (e-mail: alongston@gov.mb.ca).

18. **Programme d'accueil**

Programme d'accueil is designed to improve the French language skills of pupils whose French language skills do not meet the language requirements of the Français program offered by the DSFM. Support is the approved Programme d'accueil enrolment in the DSFM on September 30, 2004, to a maximum of 500 pupils, multiplied by \$725.

For additional program information, please contact Raymond Genest, Directeur (Director), Direction des programmes de langues officielles et des services administratifs (Official Languages Programs and Administrative Services), at 945-6029 (e-mail: rgenest@gov.mb.ca).

EQUALIZATION SUPPORT

Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division. Equalization Support has two components - Equalization and Additional Equalization. Previous year expenditure and revenue levels will be used in the calculation of Equalization.

Equalization

Equalization = $A \times 50\% \times E$, where:

$A = 2003/2004 \text{ unsupported expenditures} = B - C - D$, where:

$B = 2003/2004 \text{ total operating expenditures excluding Functions 300 and 400, but including total Adjustments to Expenditures per Appendix A of the financial statements, plus 2003/2004 bus depreciation calculated on a 10-year straight line basis. (Please refer to Appendix E for the calculation of bus depreciation costs.)}$

$C = \text{sum of 2003/2004 Other Program Support, Other Provincial Government Revenue and allocated Non-Provincial Sources (per Appendices A and B of the financial statements) but excluding revenues allocated to Functions 300 and 400 (per the Calculation of Allowable Expenditures Schedule in the 2003/2004 financial statements).}$

D = 2003/2004 Base Support and Categorical Support.

E = equalization factor = $[1 - (F \div 191,050)]$, where:

F = 2004 prorated total school assessment (including equivalent mining assessment) divided by the total number of resident pupils under age 21 at September 30, 2003.

2004 Prorated Total School Assessment (for provincial funding purposes)

- (a) School assessment in school divisions whose boundaries overlap with the Division scolaire franco-manitobaine (DSFM) has been prorated on the basis of resident non-DSFM pupils under the age of 21 at September 30, 2003.
- (b) School assessment in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils under the age of 21 at September 30, 2003.
- (c) Total school assessment is used for all other school divisions/districts.

Equivalent Mining Assessment

In school divisions/districts with mining revenue (Flin Flon, Frontier, Mystery Lake), the equivalent mining assessment is:

A/B, where:

A = Mining revenue, which for Flin Flon is determined by dividing the special basic expenditures by the total basic expenditures and multiplying the total mining revenue in the 2003 municipal budget, and for Frontier and Mystery Lake is the amount recorded as mining revenue in the divisions' 2003/2004 financial statement.

B = School Year Mill rate determined by dividing the 2003/2004 Special Requirement less 2003/2004 net current year surplus/(deficit) by the 2003 total school assessment.

Additional Equalization

Note: The amount of Additional Equalization is set and will not be adjusted for more current information.

Additional Equalization provides \$10.6 million to specifically assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

Support is the lesser of (a) or (b):

(a) Maximum support = (Tax effort - 23.0 mills) x prorated total school assessment

Tax effort = $(A - B - C) / \text{prorated total school assessment}$, where:

A = 2003/2004 Unsupported expenditures used to calculate Equalization

B = 2004/2005 Equalization

C = Mining Revenues used to calculate 2004/2005 Equalization

(b) Formula support = $(\$130,000 - D) \times E \times 23.0 \text{ mills} \times 45\%$, where:

D = 2004 assessment per resident pupil

E = number of resident pupils at September 30, 2003 under age 21

AMALGAMATED SCHOOL DIVISION GUARANTEE

The Amalgamated School Division Guarantee is maintained for the 2004/2005 school year at the amount calculated in 2003/2004.

CAPITAL SUPPORT

Capital Support for:

- (a) school construction (debt servicing)
- (b) vocational equipment establishment and replacement
- (c) vocational equipment upgrade (total provincial funding of \$600,000)
- (d) minor capital projects less than \$80,000 and debenture round-off payments
- (e) Section 'D' Support which is determined for each division as:

$(A/B + C/D)/2 \times \$4,400,000$, where:

- A = sum of ages of active school buildings in the division as at June 30, 2003
- B = sum of ages of active school buildings in the Province as at June 30, 2003
- C = sum of areas of active school buildings in the division as at June 30, 2003
(excluding leased space)
- D = sum of areas of active school buildings in the Province as at June 30, 2003
(excluding leased space)

- (f) Environmental Assistance Program
- (g) Air and Water Quality Program

For additional information regarding support for vocational equipment, please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947 (e-mail: kenimchuk@gov.mb.ca).

For additional information regarding all other capital support, please contact Robert Goluch, Executive Director, Public Schools Finance Board, at 945-6907 (e-mail: rgoluch@gov.mb.ca).

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION, CITIZENSHIP AND YOUTH

The Department of Education, Citizenship and Youth also provides other support/revenue towards the operating costs of school divisions. This support/revenue includes grants for Shared Services, Special Needs (multi-sensory), Institutional Programs, Nursing Supports (URIS), New Schools, Red River Technical Vocational Area Coordinator, and General Support Grant.

OTHER REVENUE

School divisions receive revenue from a variety of other sources including, but not limited to, the Government of Canada, First Nations Bands and Other School Divisions.

SPECIAL REQUIREMENT

The difference between expenditures and revenues for 2004/2005 for each school division is made up by the special requirement.

SPECIAL LEVY

A portion of the 2003/2004 special requirement and of the 2004/2005 special requirement comprises the 2004 Special Levy.

A minimum of 40% of the 2004/2005 special requirement must be raised by the 2004 Special Levy.

The Special Levy is raised on the assessed property within each school division. The Special Levy mill rates, therefore, vary throughout the Province.

APPENDIX A

Special Levy and the Division scolaire franco-manitobaine (DSFM)

The boundaries of the DSFM encompass a total of 26 school divisions, either in whole or in part. The school divisions are:

Border Land	Mystery Lake	Rolling River
Brandon	Park West	St. James-Assiniboia
Fort la Bosse	Pembina Trails	Seine River
Hanover	Pine Creek	Seven Oaks
Kelsey	Portage la Prairie	Southwest Horizon
Lakeshore	Prairie Rose	Sunrise
Louis Riel	Prairie Spirit	Turtle River
Lord Selkirk	Red River Valley	Winnipeg
Mountain View	River East Transcona	

Pupils residing within DSFM boundaries and attending DSFM schools are residents of the DSFM. Therefore, under section 21.34 of The Public Schools Act, school divisions shall pay Special Levy to the DSFM on their behalf.

The DSFM Special Levy is determined by dividing the Special Levy of the school division by the number of resident pupils under the age of 21 attending public schools (excluding DSFM schools) and multiplying by the number of resident pupils under the age of 21 attending the DSFM. This amount, collected with the Special Levy of the division, is remitted to the DSFM in accordance with Manitoba Regulation 371/88.

APPENDIX B

Schools of Choice and Transportation Funding

Schools of Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the school board. Provincial funding is provided to the school division where the pupil attends school. A transfer fee is provided by the home division to the receiving division in support of pupils who choose to attend school in the receiving division for a program offered in the home division.

With respect to transportation within the school division, if a pupil is eligible for transportation to his/her designated school, then the school division may provide transportation to the school of choice. Transportation support is provided if a pupil is transported to a school of choice on an existing approved bus route and the school of choice is more than 1.6 kilometres from the pupil's residence.

Transportation support is not provided for transportation to a school of choice outside a school division except in rural school divisions where a pupil lives closer by road route to an out of division school than to the designated school and would be eligible for transportation support if transported to the designated school. In such situations, if an eligible pupil is not transported by a school bus then a grant in lieu can be claimed by the division where the pupil attends school and be provided to the parents of the pupil.

A designated school is the closest school in the home division that offers one of the four recognized Programs - English, Français, French Immersion, and Technology Education; has available space; and is accessible via an approved school bus route.

In addition, a school division may designate a school based on the programming/educational requirements of a pupil in respect of:

- (i) special needs,
- (ii) approved Bilingual Heritage Language programs, and
- (iii) approved program clusters as per the *Subject Table Handbook - Technology Education*.

APPENDIX C

Funding to a High School Diploma Plus 4 Approved Courses

The following policy applies to pupils attending regular high schools.

- i) Pupils under 21 years of age who have not completed a high school diploma:
 - are counted as full time irrespective of the number of courses taken
 - cannot be charged a tuition fee
 - if not a resident of the division, transfer or residual fees apply
- ii) Pupils under 21 years of age who have completed a high school diploma:
 - are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number of courses taken by the end of the school year in which graduation occurs
 - if a resident of the school division, can be charged a tuition fee for courses that are not funded but not for courses that are funded
 - if not a resident of the school division, can be charged a tuition fee for all courses taken
 - no transfer or residual fees apply
- iii) Pupils 21 years of age or older, regardless of whether they have a high school diploma or not:
 - are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number required for graduation
 - can be charged a tuition fee for all courses taken whether a resident or not
 - no transfer or residual fees apply

Please note: (i) high school diploma refers to the diploma issued by a high school and approved by the school division, and (ii) the *Subject Table Handbook* lists approved courses that can be used as credit towards a high school diploma.

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Senior 4 pupils attending classes for approved courses that are offered by a school after normal school hours. Courses must be eligible for credit and taught by certified teachers. Funding is calculated according to the percentage of time attending, up to the maximum number of approved courses allowed. Pupils under 21 years of age at September 30th who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrolment of the school division and should not be included here.

Home School Pupils

School divisions may include in their eligible enrolment, according to the percentage of time attending, home school pupils who attend approved courses taught by certified teachers.

APPENDIX D

Transportation Rates

Operating Support Rates

Type of Support	Rate
Urban	\$195 per pupil
Rural	\$345 per pupil
Special Class/Physically Handicapped	\$345 per pupil
Special: (i) Pupils requiring specially equipped vehicles (ii) eligible enrolment	\$2,000 per pupil \$5 per eligible enrolment
Loaded Kilometres where dispersion factor is: (i) greater than or equal to 1.8 (ii) less than 1.8 and greater than 0.28 (iii) less than or equal to 0.28	\$0.45 per loaded kilometre \$0.55 per loaded kilometre \$0.65 per loaded kilometre

Vehicle Support Rates

Type of Support	Rate
Urban	\$60 per pupil
Rural	\$30 per pupil
Special Class/Physically Handicapped	\$115 per pupil
Special: Pupils requiring specially equipped vehicles	\$675 per pupil
Loaded Kilometres (rural routes)	\$0.11 per loaded kilometre
Bus Grant (buses on approved rural routes)	\$2,800 per bus

APPENDIX E

Methodology to Calculate Bus Depreciation

The depreciation reported in the 2003/2004 financial statements is included in the calculation of 2004/2005 Equalization Support.

Depreciation is calculated for each bus based on the following methodology:

- 10 year, straight line basis.
- Includes all buses with a model year of 1995 or later:
 - New buses depreciated, based on the new purchase price, for the lesser of 10 years or until the bus has been disposed of.
 - Used buses depreciated, based on the used purchase price of \$20,000 or greater, for the lesser of the remaining life up to 10 years or until the bus has been disposed of. Buses with an acquisition cost of less than \$20,000 are charged to the Operating Fund and, therefore, are not subject to depreciation.
 - Buses in the division's fleet at June 30, 1997 depreciated, based on the 1997 replacement values, for the lesser of the remaining life up to 10 years or until the bus has been disposed of.
- Calculated on the fleet that exists at the end of the school year (i.e. June 30, 2004).
- Salvage value is not deducted in determining the annual depreciation amount.
- Depreciation is based on the purchase price including all taxes but excluding the GST rebate. The GST rebate is calculated as 68% of the total GST paid.

For additional information regarding bus depreciation, please contact Heather Colquhoun, FRAME Accountant, Schools' Finance Branch, at 945-5079 (e-mail: hcolquhoun@gov.mb.ca).

